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UNITED STATES DISTRICT COURT

★ DEC 09 2020 ★

FOR THE

LONG ISLAND OFFICE

EASTERN DISTRICT OF NEW YORK

_____)	
EMERALD ORGANIC PRODUCTS, INC. and)	Civil Action File No. 2:20-cv-03436
IAN PARKER,)	-JS-ARL
)	
Plaintiffs,)	
)	ANSWER AND
v.)	COUNTER-CLAIM
)	
JOSEPH G. MAYO,)	
)	
Defendant.)	
_____)	

Defendant JOSEPH G. MAYO ("Defendant") hereby answers the COMPLAINT of Plaintiffs EMERALD ORGANIC PRODUCTS, INC. ("EMOR" or "Emerald") and IAN PARKER ("Parker") in this action as follows:

1. Defendant denies each and every claim made by the Plaintiffs in Paragraphs 1, 2, 3, 4, 14, 15, 17, 18, 20, 21, 24, 25, 26, 27, 29, 34, 35, 36, 37, 38, 39, 42, 43, 45, 46, 47, 48, 49, 50, 51, 53, 54, 55, 56, 57, 59, 60, 61, 65, 66, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78 and 79 of their Complaint.
2. Defendant denies for lack of information the claims made by Plaintiffs in Paragraphs 8, 9, 11, 12, 23, 30, 35, 40, 41 and 64 of their Complaint.
3. Defendant admits each and every claim made by the Plaintiffs in Paragraphs 6, 19, 31, 33 and 63 of their Complaint.
4. With regard to Paragraph 5 of Plaintiffs' Complaint, Defendant admits EMOR is a Nevada corporation located at 331 Dante Court, Holbrook, New York, but denies every other claim of that Paragraph.

5. With regard to Paragraph 5 of Plaintiffs' Complaint, Defendant admits EMOR is a Nevada corporation located at 331 Dante Court, Holbrook, New York, but denies every other claim of that Paragraph.

6. With regard to Paragraph 7 of Plaintiffs' Complaint, Defendant admits he is a resident of the State of Florida, but denies every other claim of that Paragraph.

7. With regard to Paragraph 10 of Plaintiffs' Complaint, Defendant admits EMOR was initially formed in 1977 under the name "Permco Ltd.", denies that by the first quarter of 2019 EMOR'S only existing business was investing and holding minority interests in petroleum producing leases in Texas, and denies for lack of information every other claim in that Paragraph.

8. With regard to Paragraph 16 of Plaintiffs' Complaint, Defendant denies for lack of information what was an "integral part of EMOR's business plan and why it hired Michael Berg, and what Emerald Organic announced on March 27, 2020, and March 31, 2020, and admits every other claim in that Paragraph.

9. With regard to Paragraph 20 of Plaintiffs' Complaint, Defendant admits that he texted Dill what is stated, and denies every other claim in that Paragraph.

10. With regard to Paragraph 22 of Plaintiffs' Complaint, Defendant admits that he sent the email stated and denies every other claim in that Paragraph.

11. With regard to Paragraph 28 of Plaintiffs' Complaint, Defendant admits that he closed one of EMOR'S bank accounts on or about February, 2019, and denies every other claim in that Paragraph.

12. With regard to Paragraph 32 of Plaintiffs' Complaint, Defendant admits EMOR is a Nevada corporation located at 331 Dante Court, Holbrook, New York, but denies every other claim of that Paragraph.

13. With regard to Paragraph 44 of Plaintiffs' Complaint, Defendant admits he wrote the email stated therein, and denies every other claim of that Paragraph.

14. With regard to Paragraph 52 of Plaintiffs' Complaint, Defendant repeats and realleges all of his prior responses set forth above in response to the claims set forth in Paragraphs 1-51.

15. With regard to Paragraph 58 of Plaintiffs' Complaint, Defendant repeats and realleges all of his prior responses set forth above in response to the claims set forth in Paragraphs 1-57.

16. With regard to Paragraph 62 of Plaintiffs' Complaint, Defendant repeats and realleges all of his prior responses set forth above in response to the claims set forth in Paragraphs 1-61.

17. With regard to Paragraph 67 of Plaintiffs' Complaint, Defendant repeats and realleges all of his prior responses set forth above in response to the claims set forth in Paragraphs 1-66.

18. With regard to Paragraph 72 of Plaintiffs' Complaint, Defendant repeats and realleges all of his prior responses set forth above in response to the claims set forth in Paragraphs 1-71.

AFFIRMATIVE DEFENSES

FIRST AFFIRMATIVE DEFENSE

19. Defendant avers that the Complaint fails to state a claim upon which the relief requested can be granted.

SECOND AFFIRMATIVE DEFENSE

20. Plaintiffs' claims are barred by doctrine of waiver and laches.

THIRD AFFIRMATIVE DEFENSE

21. Plaintiffs' claims are barred by the applicable statute of limitations.

FOURTH AFFIRMATIVE DEFENSE

22. The injuries, if any, alleged to have been sustained by the Plaintiffs were caused, in whole or in part, by the culpable conduct of the Plaintiffs.

FIFTH AFFIRMATIVE DEFENSE

23. Plaintiffs' claims are barred, in whole or in part, by the doctrine of unclean hands.

SIXTH AFFIRMATIVE DEFENSE

24. Plaintiffs' claims are barred by equitable estoppel.

SEVENTH AFFIRMATIVE DEFENSE

25. Plaintiffs' claims are barred because Plaintiff breached his duty of good faith.

EIGHTH AFFIRMATIVE DEFENSE

26. Plaintiffs' claims fail, in whole or in part, because Plaintiffs have suffered no damages or actual losses.

NINTH AFFIRMATIVE DEFENSE

27. Plaintiffs have failed to properly mitigate their damages, if any.

TENTH AFFIRMATIVE DEFENSE

28. No act or omission on the part of the Defendant either caused or contributed to whatever injury, if any, Plaintiffs may have suffered.

ELEVENTH AFFIRMATIVE DEFENSE

29. Defendant affirmatively asserts that all statements and comments were true and this cannot be the basis for a defamation action.

TWELFTH AFFIRMATIVE DEFENSE

30. Plaintiffs' claims are barred under the substantial truth doctrine.

THIRTEENTH AFFIRMATIVE DEFENSE

31. The Defendant's statements are not properly subject to Defamation because they contained no provable false assertions of fact.

FOURTEENTH AFFIRMATIVE DEFENSE

32. The matters addressed by Plaintiffs are subject to absolute privilege.

FIFTEENTH AFFIRMATIVE DEFENSE

33. This action brought by Plaintiffs is a SLAPP suit prohibited by Federal and New York Law.

SIXTEENTH AFFIRMATIVE DEFENSE

34. The venue where the court is located is improper for this case.

SEVENTEENTH AFFIRMATIVE DEFENSE

35. All possible affirmative defenses may not have been alleged herein insofar as sufficient facts were not available after reasonable inquiry upon filing of this Answer. Therefore, Defendant reserves the right to amend this Answer to allege additional affirmative defenses and claims, counter claims, cross claims or third party claims, as applicable, upon further investigation and discovery.

COUNTERCLAIMS

**FIRST COUNTER CLAIM OF DEFENDANT
AS AGAINST PLAINTIFF EMOR**

36. On or about April 2019, Defendant Mayo and Plaintiff Parker, acting on behalf of Plaintiff EMOR, entered into a contract whereby Defendant Mayo agreed to become the Chief Financial Officer of EMOR.

37. Pursuant to the contract, Defendant Mayo agreed to forgo a salary in exchange for the issuance of FIVE MILLION (5,000,000) shares of common stock in EMOR.

38. That Defendant Mayo has duly performed all the terms and conditions of said contract on his part to be performed.

39. That Plaintiff EMOR is in breach of the agreement because of his failure to pay to Defendant Mayo the aforementioned 5,000,000 shares of common stock.

40. Plaintiff's breach of contract has damaged Defendant Mayo in an amount to be proven at trial, but exceed the monetary jurisdiction of all of the lower courts.

**SECOND COUNTER CLAIM OF DEFENDANT
AS AGAINST PLAINTIFF EMOR**

41. Defendant repeats and realleges the allegations set forth in paragraphs 36 through 40.

42. Defendant has performed all of the conditions of the contract that are required to be performed.

43. Defendant is entitled to have the Plaintiff specifically perform the contract.

THIRD COUNTER CLAIM OF DEFENDANT
AS AGAINST PLAINTIFF PARKER

44. Defendant repeats and realleges the allegations set forth in paragraphs 36 through 43.

45. On or about April, 2018, Defendant Mayo and Plaintiff Parker entered into a contract whereby Plaintiff Parker agreed to pay to the Defendant Mayo certain agreed upon sums in consideration of certain accounting services.

46. Specifically, Defendant Mayo was hired to resolve a New York State Department of Taxation and Finance Assessment for sales tax on behalf of Plaintiff Parker

47. Plaintiff Parker agreed to pay Defendant Mayo a retainer of FIVE THOUSAND (\$5,000.00) Dollars.

48. Additionally, Plaintiff Parker agreed to pay Defendant Mayo an hourly rate of \$225.00.

49. That Defendant Mayo has duly performed all the terms and conditions of said contract on his part to be performed.

50. That copies of final billing statements were sent to Plaintiff Parker.

51. That Plaintiff Parker is in breach of the agreement because of his failure to pay the outstanding balance of \$17,568.75, for said services despite the fact that payment thereof has been duly demanded.

52. That the sum of \$17,568.75, has been repeatedly demanded by Defendant Mayo and that Plaintiff Parker refuses to pay said sum.

53. That the reasonable and fair value of the services provided by Defendant Mayo to Plaintiff Parker in connection with the outstanding balance is in excess of the sum of

Eighteen Thousand Dollars , which is the outstanding sum owed by Plaintiff Parker to Defendant Mayo.

54. Parker's breach of contract has damaged Defendant Mayo in an amount of \$17,568.75 plus interest and costs.

FOURTH COUNTER CLAIM OF DEFENDANT
AS AGAINST PLAINTIFF PARKER

55. Defendant repeats and realleges the allegations set forth in paragraphs 36 through 54.

56. Defendant rendered to Plaintiff Parker full and true accounts of the indebtedness owing by the Plaintiff as a result of the above agreement.

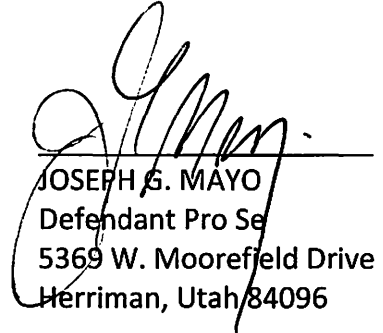
57. The account statements were delivered to and accepted by Plaintiff Parker without objection resulting in an account stated in an amount of \$17,568.75 plus interest and costs.

WHEREFORE, the Answering Defendant prays that this Honorable Court will:

1. Dismiss the Complaint with prejudice and with costs against the plaintiffs;
2. With respect to the First Counterclaim, damages in an amount to be determined at trial of the action, together with interest and costs;
3. With respect to the Second Counterclaim, specific performance.
4. With respect to the Third Counterclaim, damages of \$17,568.75, together with interest and costs;
5. With respect to the Fourth Counterclaim, damages of \$17,568.75, together with interest and costs;

6. Such other, further and different relief as may be just and proper.

Dated: December 3, 2020



JOSEPH G. MAYO
Defendant Pro Se
5369 W. Moorefield Drive
Herriman, Utah 84096

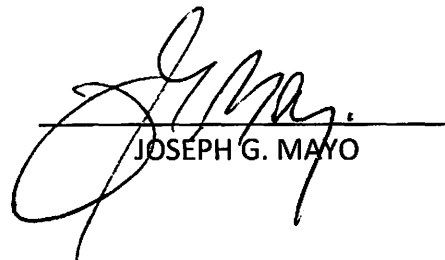
To: Alexander D. Widell, Esq.
Attorneys for Plaintiff
MORITT HOCK & HAMROFF LLP
400 Garden City Plaza
Garden City, New York 11530
(516) 873-2000

VERIFICATION

STATE OF UTAH)
) ss.:
COUNTY OF SALT LAKE)

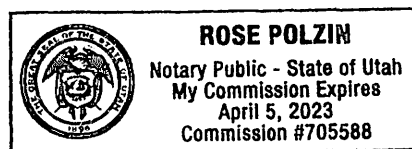
JOSEPH G. MAYO, being duly sworn, deposes and says:

That I am the Defendant in the above entitled action. I have read the foregoing Answer and Complaint and know the contents thereof; that the same is true to my own knowledge, except as to the matters therein stated to be alleged on information and belief, and as to those matters I believe it to be true.


JOSEPH G. MAYO

Sworn to before me this 3rd
day of December 2020


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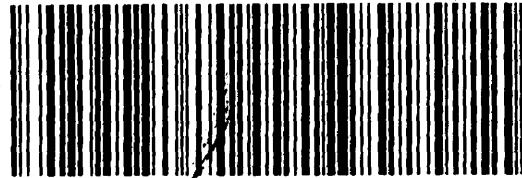
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